

Survey of Local Government Finances

Utah Municipalities

Fiscal Year Ended June 30, 2008

FY 2008	Entity Name:		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS
			Amount		Amount
PART I	TAX REVENUES				
	Property Taxes				
	1.1 Property taxes - (All property taxes not separately listed below.)	T01	5,795,030	T01	
	1.2 Property Taxes - Debt Service	T01		T01	
	1.3 Property Taxes - RDA Increment	T01	795,838	T01	
	1.4 Property Taxes - Library	T01	1,404,461	T01	
	1.5 Property Taxes - Delinquent	T01	130,587	T01	
	2 Fee in lieu	T01	849,111	T01	
	Local Sales Taxes				
	3.1 General sales tax - Local option	T09	13,941,921	T09	
	3.2 Highway improvement sales tax	T19		T19	
	3.3 Resort community sales tax	T19		T19	
	3.4 Resort plus sales tax	T19		T19	
	3.5 Energy sales and use tax	T19	3,239,149	T19	
	3.6 Transient room tax	T19	103,260	T19	
	3.7 Public transit sales tax (UC 59-12-501)	T19		T19	
	3.8 Other - specify	T19		T19	
	Franchise Tax				
	4.1 Telephone franchise tax	T15	1,308,299	T15	
	4.2 Cable TV franchise tax	T15	358,953	T15	
	4.3 Water franchise tax	T15		T15	
	4.4 Sewer franchise tax	T15		T15	
	4.5 Other - Specify	T15	12,191	T15	
	Bus Shelter				
	Licenses, Fees and Permits				
	5.1 Business license fees	T99	622,343	T99	
	5.2 Building permit fees	T99	458,737	T99	
	5.3 Other licenses, permits & taxes - Specify	T99	22,361	T99	
	Alcoholic Beverages, Motor Vehicle				
PART II	REVENUES - Other than tax and intergovernmental revenues				
	Utility Sales Revenue / User Fees				
	1.1 Water supply system	A91		A91	4,993,881
	1.2 Electric power system	A92		A92	31,662,364
	1.3 Gas supply system	A93		A93	
	1.4 Transit or bus system	A94		A94	
	Other Sales and Service Revenue				
	2.1 Sewer charges	A80		A80	3,290,734
	2.2 Storm drainage	A80		A80	1,412,160
			GOVERNMENTAL FUNDS		ENTERPRISE FUNDS
PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount		Amount

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2.3	Garbage collection / street cleaning	A81		A81	833,967				
3.1	Parks and recreation charges	A61	1,273,535	A61	1,536,207				
3.2	Airports - Include rentals and gross sales of gas and oil.	A01		A01					
3.3	Parking facilities, lots & meters	A60		A60					
3.4	Hospital charges received	A36		A36					
3.5	Cemeteries	A03	318,037	A03					
3.6	Municipal housing rental projects (gross)	A50		A50					
3.7	Special police services	A89	139,984	A89					
4.1	Impact fees	A89		A89	1,831,788				
4.2	Connection fees	A89		A89	181,300				
4.3	Plan check fees	A89	525,769	A89					
4.4	Zoning & subdivision fees	A89	76,004	A89					
4.5	Sale of maps & publications	A89		A89					
5	Other miscellaneous fees	A89	244,331	A89	1,072,339				
	Paramedic Fees, Library Fines, Fire Inspection, Pole Attachment Fees, Work Orker Revenue								
Special Assessments									
6.1	Street cuts and public improvements	U01	34,916	U01					
6.2	Sidewalk & curb repairs	U01		U01					
6.3	Street lighting charges - Lighting districts	U01		U01					
6.4	Other special improvement & service	U01	227	U01					
Fines and Forfeitures (Circuit Court)									
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99	6,924	U99					
7.2	Parking ticket revenue	U99		U99					
Fines (Justice Court)									
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99	1,979,549	U99					
8.2	Parking ticket revenue	U99		U99					
Interest, Rents and Royalties									
9	Interest earnings	U20	912,970	U20	797,921				
10	Rents and royalties	U40	12,000	U40					
Miscellaneous									
11	Other miscellaneous revenue - Specify	U99	243,799	U99	11,941				
	Sundry Fees								
12	Proceeds from bond issues	NR		NR					
13	Receipts from sale of real property	U11	184,978	U11	579,174				
		GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
		(a)	(b)	(c)	(d)	(e)	(f)		

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PART III		INTERGOVERNMENTAL REVENUE		From the State		From other local governments		From federal government directly		From the State		From other local governments		From federal government directly	
	1	General support	C30		D30		B30		C30		D30		B30		
	2	Public safety grants	C89		D89	145,580	B89		C89		D89		B89		
	3	Streets and highways / C Roads	C46	1,555,813	D46		B46		C46		D46		B46		
	4	Community development	C50		D50	35,326	B50		C50		D50		B50		
	5	Liquor funds	C89	41,972	D89		B89		C89		D89		B89		
	6	Intergovernmental service contracts	C89		D89		B89		C89		D89		B89		
	7	Other - Special ZAP Grant, Lifeguard Grant, Wildlife	C89	91,006	D89	86,200	B89		C89		D89		B89		
GOVERNMENTAL FUNDS															
PART IV		DIRECT EXPENDITURES BY PURPOSE AND TYPE		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures	
				(a)		(b)		(c)		(d)		(e)		(f)	
		Governmental Administration													
	1.1	Financial administration	E23	1,710,168	F23		G23	16,892	E23		F23		G23		
	1.2	Judicial / courts	E25	1,502,778	F25		G25	83,847	E25		F25		G25		
	1.3	Legal / attorney	E25	632,417	F25		G25		E25		F25		G25		
	1.4	General municipal buildings	E31	4,835,175	F31		G31	31,635	E31		F31		G31		
	1.5	Central administration	E29	1,879,939	F29		G29		E29		F29		G29		
	1.6	Planning and zoning	E29	463,955	F29		G29		E29		F29		G29		
	1.7	Economic development	E89	74,926	F89		G89		E89		F89		G89		
		Public Safety													
	2.1	Police	E62	9,430,141	F62		G62	453,726	E62		F62		G62		
	2.2	Fire	E24	3,405,580	F24	3,484,976	G24	48,659	E24		F24		G24		
	2.3a	Ambulance if the service department	E24		F24		G24		E24		F24		G24		
	2.3b	Ambulance if the service department	E32	2,198,010	F32		G32	221,704	E32		F32		G32		
	2.4	Corrections Jail	E05		F05		G05		E05		F05		G05		
	2.5	Protective inspection and regulation	E66	976,712	F66		G66	40,000	E66		F66		G66		
		Environment and housing													
	3.1	Sewer	E80		F80		G80		E80	771,751	F80	6,209	G80		32,141
	3.2	Storm drainage	E80		F80		G80		E80	642,855	F80	41,801	G80		
	3.3	Solid waste management	E81		F81		G81		E81	633,368	F81		G81		
	3.4	Recycling programs	E81		F81		G81		E81		F81		G81		
	3.5	Housing & community development	E50	31,523	F50		G50		E50		F50		G50		
	3.6	Redevelopment agencies	E50	118,147	F50	140,753	G50		E50		F50		G50		
GOVERNMENTAL FUNDS															
ENTERPRISE FUNDS															

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PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		Current Operation		Construction		Purchase of		Current Operation		Construction		Purchase of
			Direct expenditures including salaries and wages		(b)		equipment, land, and existing structures		Direct expenditures including salaries and wages		(e)		equipment, land, and existing structures
			(a)	F61	(b)	G61	(c)	E61	(d)	F61	(e)	G61	(f)
3.7	Parks and recreation programs (not addressed below.)	E61	4,651,847	F61	496,426	G61	154,466	E61		F61		G61	
3.8	Cultural & community events	E61	302,670	F61		G61		E61	1,251,085	F61	35,297	G61	136,946
3.9	Golf courses	E61		F61		G61		E61		F61		G61	
3.10	Rodeo grounds & equestrian parks	E61		F61		G61		E61		F61		G61	
3.10	Rodeo grounds & equestrian parks	E03	326,188	F03	16,795	G03	14,500	E03		F03		G03	
3.11	Cemeteries	E03		F03		G03		E03		F03		G03	
3.11	Cemeteries	E52	1,267,867	F52		G52		E52		F52		G52	
3.12	Libraries	E52		F52		G52		E52		F52		G52	
Transportation													
4.1	Roads & streets - maintenance and construction - See instructions	E44	1,626,444	F44	2,215,155	G44	290,393	E44		F44		G44	
4.2	Other road and street maintenance - including snow removal	E44		F44		G44		E44		F44		G44	
4.3	Sidewalk, curb, & gutter	E44	96,851	F44		G44		E44		F44		G44	
4.4	Street lighting	E44		F44		G44		E44		F44		G44	
4.4	Street lighting	E44	931,601	F44		G44	23,578	E44		F44		G44	
4.5	Engineering	E44		F44		G44		E44		F44		G44	
4.6	Municipal airports	E01		F01		G01		E01		F01		G01	
4.7	Parking facilities	E61		F61		G61		E61		F61		G61	
Health													
5.1	Own hospitals	E36		F36		G36		E36		F36		G36	
5.2	Other hospitals	E38		F38		G38		E38		F38		G38	
5.3	Health (other than hospitals)	E32		F32		G32		E32		F32		G32	
Interest on Debt													
6.1	Interest on debt - Water supply system	I91						I91	207,145				
6.2	Interest on debt - Electric power system	I92						I92	1,059,724				
6.3	Interest on debt - Gas supply system	I93						I93					
6.4	Interest on debt - Transit or bus system	I94						I94					
6.5	Interest on debt - All other interest	I89	515,007					I89	232,186				
Utilities													
7.1	Water supply system	E91		F91		G91		E91	1,984,887	F91	272,703	G91	1,324,603
7.2	Electric power system	E92		F92		G92		E92	7,708,591	F92	13,280,357	G92	1,315,058
7.3	Gas supply system	E93		F93		G93		E93		F93		G93	
7.4	Transit or bus system	E94		F94		G94		E94		F94		G94	
All Other Expenditures													
8.1	All other expenditures - See instructions - Specify Mgt Info Systems / Information Tech	E89	1,258,378	F89		G89	182,443	E89		F89		G89	
GOVERNMENTAL FUNDS							ENTERPRISE FUNDS						

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PART IV		DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	
		(a)	(b)	(c)	(d)	(e)	(f)			
8.2	All other expenditures - See instructions - Specify	E89	F89	G89	E89	F89	G89			
8.3	All other expenditures - See instructions - Specify	E89	F89	G89	E89	F89	G89			
		GOVERNMENTAL FUNDS					ENTERPRISE FUNDS			
PART V		INTERGOVERNMENTAL EXPENDITURES		Paid to State	Paid to Other Governments	Paid to State	Paid to Other Governments			
1	Fire	L24	M24			L24	M24			
2	Highways	L44	M44			L44	M44			
3	Police	L62	M62			L62	M62			
4	Sanitation	L81	M81			L81	M81	1,160,711		
5	Recreation	L61	M61	435,721		L61	M61	290		
6	Judicial and legal	L25	M25			L25	M25			
7	All other	L89	M89			L89	M89	20,877,688		
		GOVERNMENTAL FUNDS					ENTERPRISE FUNDS			
PART VI		PERSONNEL EXPENDITURES		Amount		Amount				
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Z00				Z00				
			25,512,549				8,246,868			
		GOVERNMENTAL and ENTERPRISE FUNDS								
PART VII		INDEBTEDNESS		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Detail of long-term debt outstanding		
			(a)	(b)	(c)	(d)	(e)	(f)		
Long-term Outstanding Debt		19A	4,737,923	29A	39A	203,412	44A	4,534,511	41A	
1.1	Water supply system	19B	24,935,000	29B	29B	1,175,000	44B	23,760,000	41B	
1.2	Electric supply system	19X	2,832,077	29X	29X	121,588	44X	21,710,489	41X	
1.3	Sewer system	19C		29C	29C		44C		41C	
1.4	Gas supply system	19D		29D	29D		44D		41D	
1.5	Transit system	19T		24T	34T		44T			
1.6	Public debt for privately owned housing, industrial or business purposes									
		GOVERNMENTAL and ENTERPRISE FUNDS								
PART VII		INDEBTEDNESS (cont.)		Detail of long-term debt outstanding						

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		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c=d) Also, (d=e+f)	Revenue and nonguaranteed bonds	Guaranteed bonds
		(a)	(b)	(c)	(d)	(e)	(f)
Long-term Outstanding Debt							
1.7	All other purposes	13,115,000		735,000	12,380,000	12,380,000	
		Outstanding balance at beginning of fiscal year	Issued during fiscal year	Retired during fiscal year	Balance at end of fiscal year		
		(a)	(b)	(c)	(d)		
Other Long-term Obligations							
2.1	Capital lease purchase agreements	1,057,898		263,976	793,922		
2.2	Accrued leave liability (sick leave and vacation)				2,931,612		
		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year				
Short-term (interest bearing) Debt							
3	Total short-term debt						
		(a)	(b)	(c)			
PART VIII	CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR	Reserves held for redemption of long- term debt	Unexpended proceeds from sale of bond issues held pending disbursement	All other funds except employee retirement funds			
	Cash and investments held at end of fiscal year	1,235,039		27,166,076			
		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
PART IX	RATES						
1.	Energy Sales & Use Tax Rate	6%					
2.	Cable TV Franchise Tax Rate	5%					
3.	Telephone Franchise Tax Rate	4%					

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2008

Remarks:

PART X Data supplied by:

Name (Please print)

Linda Hogan

Title

Accountant

Telephone

Date

12/31/2008

801-264-2513

2008 Version

Include with audit report submitted to:

Utah State Auditor
Utah State Capitol Office Complex, E310
Salt Lake City, UT 84114

If you have any questions about the form, call or write:

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